UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

ACCESS 4 ALL, INC., a Florida not for profit corporation, and PETER SPALLUIO, Individually,

Plaintiff,

Case No. 07 CV 8302 (DC)

-V-

IROQUOIS HOTEL, L.L.C., a New York Limited Liability Company,

Defendant.

Rule 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Iroquois Hotel L.L.C. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE

Date: October 29, 2007

Signature of Attorney Alan Heblack

Attorney Bar Code: AH 1219